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Management Control and Museums

Stéphanie Chatelain-Ponroy

For many years now, museums in France (as in other countries) have been undergoing numerous changes in both personnel and environment. These changes, which are often interdependent, highlight the important role of management, an issue that museums seem to have either ignored or neglected.

First of all, museums are formed and diversify in an irregular manner, due to the creativity of the professionals and, particularly, the ambitions of local communities, which usually want their cultural activities to bring them economic returns. There are more than 2,200 museums in France. They vary in status and cover a wide variety of fields (visual arts, natural history, popular and folk art, decorative arts, science and technology, etc.). This proliferation of institutions has brought with it diverse practices and *savoir-faire*. The patrimonial role of the museum is now associated with the notions of pedagogy and arts promotion, two essential features of contemporary society. Furthermore, commercial services such as bookstores, restaurants and gift shops must now be considered, in order to satisfy the needs of a growing public. This diversification of museum services has led to both rising costs and uncertainty regarding resources. Concurrent with these important changes, the environment of museums has been evolving in the following ways:

- the emergence of competitors (both other museums and alternative cultural offerings), forcing curators to rethink their strategy and to take into account their customers' leisure time and purchasing power
- increased government budgets, followed by restrictions forcing museums to develop new areas of expertise and adopt new management styles to make better use of their resources
- the need for museums to develop partnerships with private companies in order to finance major events (and to allow partners to participate in non-financial ways as well) and thus to become more autonomous
- a growing need to convince elected officials and sponsors of the validity of budgetary decisions in the face of national economic restraint and demands for evidence of sound management.

Confronted with these changes, museum managers have had to learn how to combine scientific knowledge with management know-how, accepting the changes and constraints without sacrificing their mission as a public service, all the while ensuring that their institution retains its integrity as a cultural organization. In the French system, where museums are part of the public sector and thus subject to public accounting, museum directors have had to abandon an administrative system focused on collections management in favour

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of one that includes finance, budget, cost control, human resources, marketing and planning, communications and so on – which requires the establishment of a management information system.

We therefore undertook to study the various systems in place in French museums. We began this research in the knowledge that the management control systems we would encounter would not be simply a transposition of the tools and procedures found in the private sector. We were interested in management control in the broader sense, since it can take very different forms depending on the type of organization being examined: from broad to very specific and well integrated, consisting of tools and procedures. We defined management control as the tools and practices that ensure the best possible use of an organization's resources. Our research with the museums involved the following steps:

- analysis of management tools and practices, including confirmation of the existence of strategic planning (on which management control usually relies, considering the organization's missions and objectives); analysis of the manager's role, budgeting procedures and so on – in other words, all aspects of a management control system

- analysis of the museum's missions and the factors contributing to successful adoption of key managerial elements such as willingness to develop new tools and procedures; analysis of the organization's specific needs, its various "actors," existing administrative system and consequences of introducing a new system, training of the actors in the new system, and appropriateness of each management tool for its specific use.

Although the evolution that we have briefly described may show that new management tools are appropriate for museums (later in this paper we will discuss the forms they have taken), certain characteristics of the cultural framework tend to form barriers to the introduction of management control.

Barriers to the Introduction of Management Control Systems

There are three types of barriers to the introduction of management control: ideological barriers related to the fact that museums are part of the cultural sector, technical barriers due mainly to the functioning of the public sector and, finally, organizational and human barriers.

Ideological Barriers

Bourdieu (1992) argues that the cultural and economic worlds are in opposition because of their belief systems, adding that museums, as cultural organizations, are greatly influenced by this ideological dimension because they inspire cultural personnel to be suspicious of economic efficiency and of management generally. The introduction of management tools can threaten an institution's organizational strategy, since it implies a cohabitation of two belief systems that have always been seen as paradoxical: the artistic belief system of the curator, and the administrative belief system of the director or manager. In order to preserve organizational strategy, it is essential that management tools be developed in such a way

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ABSTRACT

For many years French museums have been undergoing numerous changes, both evolutionary and environmental. They now face an increasing need for more rigorous management whereby managers are given the means to establish new relations, to evolve and to adapt to their new environment, as well as the tools to function in their expanded role – in short, whatever resources are required to achieve their objectives. Management control is one means of responding to this necessary repositioning with all its attendant opportunities and constraints. This article presents the results of an investigation into the current situation in France and the management practices within French museums. Using a semi-structured interview method, the author researched several typical cases in order to understand how management control might be introduced into museums in France.

KEYWORDS

Management control, museums, public management, culture, France

as to circumvent the differences between artistic and company culture by finding some common ground. To simply transpose managerial methods from the private sector is not an option. Each belief system must be respected as the organization evolves artistically and financially. In museums where management tools have been adopted, the manager's role appears to consist mainly of ensuring that cultural issues are integrated into the managerial system and demonstrating to the different actors that management tools can benefit their cultural projects.

Technical Barriers

Technical barriers to the introduction of management control systems are of three types. First, the museum often has many objectives that are not hierarchized and are therefore difficult to quantify and break down. This is a major barrier, as the success of management control rests on the link between planning and management. Museums that have set up a true management control system have been able to break their missions into precise objectives so that the results can be evaluated and measured. This is how the Grand Louvre's manual of museum planning proceeds – recording all of its missions, indicating the means and procedures for achieving each objective, and then indicating quantitatively the likelihood of the objective being reached.

The second technical barrier is the fact that government accounting and budgeting methods in France are not adapted to the new systems. Furthermore, because of the bureaucracy, procedures often take a long time to put in place. This inflexibility becomes ever more troublesome as the museum's operational

devices are changed and diversified. Once again, the more successful museums have developed tools and structures that allow for the versatility and pragmatism that are necessary in any artistic pursuit.

The third technical barrier is the difficulty of defining costs, especially since the various missions are not always well delineated and since objectives and means¹ can become confused when output is being measured. It is essential that museum managers be able to identify these obstacles in their evaluations, while keeping in mind that the results will not be entirely accurate, since the calculation of costs reflects opinion rather than fact. Although the calculation method will depend on the nature of the costs, it must allow managers to pursue the objectives of their particular museum. A distinction must be made as to whether the cost will be incurred by the museum directly (management), by the administrative authorities (budget granted to the museum) or by the community (the "social cost" perspective). Therefore, in the case of museums, global accounting would be a way of gathering the information needed for budgeting and letting those in charge know whether their objectives are in fact feasible.

Organizational and Human Barriers

Management control is not only about techniques and tools. It has an important human dimension as well, as "it relies on objectives and performance, the essential characteristics of human behaviour, and the managerial methods used...have fundamental implications for the way the various actors evolve within the company" (Bouquin, 1991, p. 100). In museums, the two main organizational and

RÉSUMÉ

Depuis un certain temps, on constate dans les musées de France de nombreux changements dus à leur évolution intrinsèque et à la transformation du contexte. De plus en plus, ces institutions ressentent le besoin d'une gestion plus rigoureuse qui fournirait aux managers les moyens d'établir de nouvelles relations, d'évoluer et de s'adapter à leur nouvel environnement, ainsi que les outils pour remplir leur rôle élargi – bref, toutes les ressources nécessaires pour atteindre leurs objectifs. Le contrôle de gestion, avec les possibilités et les contraintes qu'il comporte, s'avère une façon de réussir ce repositionnement incontournable. L'article présente les résultats d'une étude sur la situation actuelle en France et sur les pratiques de gestion muséale. En utilisant une méthode d'entrevue semi-directe, l'auteure s'est penchée sur plusieurs cas types pour comprendre comment le contrôle de gestion pourrait être introduit dans les musées français.

MOTS CLÉS

Contrôle de gestion, musées, gestion publique, culture, France

human barriers to the introduction of management control are the lack of autonomy among museums and their curators and the difficulty of managing human resources.

"The diagnosis is unanimous: as long as each museum is denied some degree of financial autonomy, any type of rigorous management will result in failure" (Various authors, 1991). Obviously, what is being discussed here is decentralization; in other words, the museums must be autonomous regarding decision-making and budgeting, and personnel must be autonomous as well. This applies to all museums. For museums in the public sector, a distinction must be made between external, formal control (administrative control, intended to ensure that the rules of public accounting are respected) and internal, informal control (management control, intended to ensure efficiency and effectiveness and therefore implying that personnel be autonomous).

The fact that the museum functions autonomously does not, however, preclude a posteriori control by the regional authority, to which all public-sector museums must answer. On the other hand, it is difficult to reconcile a priori control, the second indicator of administrative control, with an autonomous budgeting system, since it urges organizations to spend all of their budget even if they do not have immediate costs.

Decentralization therefore implies that if the various actors are to be autonomous they must be given the means to act. Until now, municipal administration of museums (the standard method in France) has been adequate to deal with communities' concerns about the preservation of their patrimony. However,

municipal administration cannot, apparently, be adapted to today's less rigid legal and financial frameworks. Consequently, some museums are now being granted budget autonomy.² Since this requires that personnel be well trained and prepared to accept responsibility, the curator must adopt a more managerial attitude and agree to run the museum³ from A to Z, offering instruction and training and providing new managers with hands-on experience. This type of solution, however, does little to address the problems of mobility and training.

The human resources barrier has grown even stronger with the introduction of new functions, which have resulted in unusual tasks and the need for more specialized staff. As most specialists do not accept the notion of obeying all the rules of human resources management, there is a need for two structures, one for recruitment and one for personnel management. By introducing a degree of quantitative and qualitative flexibility, this solution would allow for the employment of contractors and various types of assistants. It should be added that although curators do not normally participate in the selection and management of rank-and-file personnel, a curator may ask to be present during recruitment, as a museum's staff is central to its success.

Clearly, setting up a management control system in a museum poses technical and human resources difficulties. While the former may seem easy to resolve, the latter are linked to a psychological reticence that is more delicate and therefore takes longer to resolve. In time, however, the various actors will come to embrace the new cultural model wrought by the management control system,

RESUMEN

Por muchos años, los museos franceses han experimentado numerosos cambios, tanto en cuanto a su evolución como a su entorno. En la actualidad, se ven enfrentados a la necesidad creciente de instaurar una gestión más rigurosa, en la que los administradores cuenten con los medios para crear nuevas relaciones, evolucionar y adaptarse al nuevo entorno, y dispongan también de las herramientas para funcionar en su papel ampliado – en suma, todos los recursos necesarios para alcanzar sus objetivos. El control de gestión constituye un medio para dar respuesta a tal necesidad de reposicionamiento, con todas las oportunidades y limitaciones que trae aparejadas. En el presente artículo se presentan los resultados de una investigación realizada sobre la situación actual en Francia y las prácticas de gestión aplicadas en los museos franceses. Mediante un método de entrevistas semidirectas, el autor analizó una serie de casos típicos a fin de comprender cómo podría incorporarse el control de gestión en los museos de Francia.

PALABRAS CLAVE

Control de gestión, museos, gestión pública, cultura, Francia

and management and staff will eventually internalize the same values and objectives. This is the management control paradigm described by Bouquin (1993, 1994): through company culture, control relies on the interaction of planning and motivation, which in turn reinforces control, motivation and autonomy.

Development of Management Control Systems

The barriers to the introduction of management control are the main reason why museums in France still lack tools adapted to the changing environment. However, some museums have instituted such systems and are encouraging their organizations and staffs to comply with them.

Our understanding of the development of management control systems in French museums is based on the results of a questionnaire mailed out to 1,719 museums.⁴ The responses enabled us to establish a link between museums (defined according to administrative status, size, financial and organizational autonomy, and quality of management) and the tools and procedures of management control. Although the responses elicited a number of facts about management control systems, the results were insufficient to reflect the complex process of developing them. We realized that it would be a mistake to consider management control as consisting simply of tools and procedures; our study would have to include the notions of power, influence and autonomy, none of which can be properly dealt with in a questionnaire. These elements remind us that “the social system of an organization is often the result of a delicate balance of power, counter-power, spheres of autonomy and influence...that will be upset by the establishment or renewal of management control systems” (Gibert, 1994). Thus we decided to undertake a monographic study of eight French museums. The point was to obtain a situationally representative rather than a statistically representative sample. In making our selection, we gave priority to contrasts. What we present here is a general view of the various management control systems found in French museums. The purpose of this article is to

illustrate the complexity of management control, depending as it does on both the needs of museums for such a system and the means at their disposal to develop it.

Networks of Barriers to the Development of Management Control Systems

For many French museums, management systems are rudimentary at best, for a multitude of reasons that can differ greatly from one organization to the next. The barriers to the development of management control are not only environmental and organizational, but also stem from a lack of will.

Some museums lack the means to develop management control systems because of their modest size, but more often than not the problem lies in the rigidity imposed by the museum's legal status, with limits set on financial autonomy and curators being forced to spend most of their time coping with bureaucracy. Such museums do not view the lack of management control as posing a problem, however; they really see no need for such a system.

Other museums, such as those in the private sector, may be in a more favourable position regarding autonomous curatorship. Some are sufficiently large to incorporate an internal information system but are unwilling to do so, or they might consider it a lower priority than, for example, increasing the museum's commercial and marketing prospects. In such museums, the manager is simply an administrative agent, completely subordinate to the artistic director.

Finally, in a museum with sufficient means to institute a management control system⁵ the failure to do so might relate to its particular managerial needs and anticipated resistance by cultural personnel. This is the type of organization that favours a managerial system over a formal management control system. The manager oversees all managerial aspects and is seen as a loyal servant of the museum and its projects, proudly representing it and defending its interests. He or she supports those responsible for the various activities and projects, providing them with the financial, material and human resources to carry out their administrative tasks and with the information

they need to make decisions. The manager also ensures cohesiveness of the museum's activities and issues fundamental messages concerning its objectives. Thus management functions are defined within a "culturally acceptable" framework,⁶ proving that, without the combined efforts of the manager, curator and staff, management control cannot be integrated into museums.

Types of Management Control Systems in Museums

Some museums have tailored management control to their specific needs. Although they take a variety of forms, all such systems that have been studied reveal "an administrative device supported by a 'way of thinking' that provides the administration and the various people in charge with essential internal information for an estimated and effective budgeting plan" (Institute of Management Control, quoted in Cossu, 1986, p. 1).

A management control system can be informal, consisting of just a few tools and procedures – for example, if the museum is small or if the monothematic nature of its collection allows for an uncomplicated management structure. In such a case, management control takes on a formal, technical aspect (a small number of specialized tools); it is really a way of thinking, enabling the organization to develop a structure and communications networks. In order to ensure that the various roles are compatible with the goals and objectives of the organization, the actors are given increased responsibilities and a strong company culture is instilled.

The national automobile museum in Mulhouse, for instance, uses few formal tools. Each project enables the museum to assess its long-term objectives. This simple budgeting procedure involves every individual and ensures that every issue is followed up. Some of the indicators allow the director to control details such as daily visitor turnover and outstanding budget items. Other indicators centre on such concerns as interaction among personnel, establishment of transversal projects, additional budgeting responsibilities, and developing lines of communication between managers and those in charge of individual projects. In this museum, management

fulfils three roles: improving staff awareness, providing essential information and assisting staff members with their administrative tasks.

In other systems, budgeting is key to management. The budget is structured in a "cascading" format (like Russian *matriochka* dolls), such that all the various responsibilities and objectives are decentralized. This allows management intermediaries to exert control over the different actors and at the same time make them aware of managerial issues. The managers help cultural personnel plan their budgets, demonstrating to them that the budget is not simply money to be spent but a contractual agreement representing a balance between means and ends. The idea of cascading budgets – passing the budget from one project to the next – fosters a spirit of interdependence among the various actors.

This is how the Grand Louvre operates. In fact the management system of this museum relies completely on strategic planning. A planning manual illustrates all of the museum's missions via its objectives and describes these objectives via their budgets and the activities of each department. Each department reviews all of its activities and writes up a summary of each one. Aside from strategic planning and the system of breaking down the objectives, the budgeting procedure is extremely decentralized. It is based on the concept that each department has a manager and an assistant manager and that it is the manager who controls the budget. The department projects its budget for the year and must adhere to it. Management's role is threefold:

- to assist and support those in charge of the various activities
- to ensure that all personnel are informed about departmental budgets and all other important issues
- to maintain internal cohesion: the idea that part of the budget of one project may be passed on to another project accentuates the spirit of interdependence within the various staffs.

Finally, the most developed aspect of these systems is the type of integrated management control – interface of strategic and operational control – found in most traditional organizations. The manager acts as a guide, showing the different actors how to work together by exploiting the features they have in common.

In the strategic interface, the manager provides the information needed for decision-making concerning the museum's missions and activities, then ensures that the museum has the means to implement these decisions. In the operational interface, the manager identifies the needs, finds the appropriate tools to meet them and the means to decentralize them, and then trains and works with the staff, stressing the importance of individual participation. The manager also delegates responsibilities, while the staff in turn must prove that they are able to function autonomously.

Cité des Sciences et de l'Industrie is an example of this type of system. In terms of strategy, a triennial plan is divided into 10 programs (corresponding to the various departments) and objectives. A central control manager is responsible for dividing these objectives into quantitative indicators and passing them on to the staff for validation.

In terms of budgeting, two types of procedures coexist: an ascending procedure follows the logic of consolidation (projects → departments → museum), with the curator making the final decision; a descending procedure then informs each person of the budget he or she will be provided. Their follow-up is based on the concept of the projects, programs and transversal activities as the unit of measurement. Each person is shown monthly tables illustrating the evolution of the tasks for which he or she is responsible. A management unit in each department is in charge of administrative tasks, budget follow-up and keeping everyone informed about managerial issues. A management culture is thus instilled, ensuring that all personnel feel responsible not only for their projects but also for the budget they are given to complete them, and that they consider all aspects of their projects – technical, costs, delays, partners and so forth.

These types of systems are quite different from those discussed previously. Very often a museum can choose, from a range of possibilities, the system that best suits its needs. However, having the means to adopt a management control system is not enough: the museum must also have the will. In addition, there must be a promoter of management control within the organization capable of tailoring a system to the needs of the museum

and its staff, and capable of communicating the utility of the system and obtaining everyone's full cooperation.

Without the support of cultural personnel, no system would be possible and the control manager would be viewed by the staff as merely the messenger of the decision-makers. Unfortunately, orders from on high are often incompatible with the day-to-day activities of the staff. Furthermore, a control manager who uses accounting and budgeting jargon may not be understood by cultural personnel, who, through either negligence, lack of interest or passive resistance, may then be late in supplying information or may provide information that is impractical. It is important that the system take into account the peculiarities of the cultural field⁷ and that tools be tailored to the needs of each person.

The specific requirements of the organization must be carefully analysed. To be considered successful, a system must be able to offer solutions to every organization that adopts it. Other than in the case of tools adapted for a museum in terms of its size and internal needs, the goal is to equip all museums with procedures that will enable their personnel to assume more responsibility, since, after all, these are the people who keep the museum functioning. The means of achieving this will depend on the requirements and resources of each museum.

Management control combines economic and human factors. Its technical dimension allows museums to coordinate, plan and follow up on their activities while internalizing the various aspects of their environment. It also allows for decentralization, motivation, evaluation and training.

Museums, like all organizations, are part of political systems and therefore subordinate to the electorate. A management control system can choose either to bypass these elements or to integrate them. One of the main characteristics of museums is that they comprise many activities run by a number of powerful cultural actors. Consequently, the manager must convince the curator that management control is essential not only for the museum itself but also for the cultural aspect of its various projects. The manager must then play the role of initiator, organizer and communicator in order to ensure cohesion among the various

actors. This is essential to the success of management control. Furthermore, the manager must conciliate between the two main issues confronting any museum: the necessity of sound management and the demands of creativity.

Notes

1. Because of the desire to attract more visitors, museums pay more attention to exhibitions than to preservation. They choose exhibition themes based on demand, while neglecting innovative events that might require more commercial effort.

2. Most French museums belong to the public sector. They are provided a budget, but the degree of autonomy they can exercise depends on their particular status. Thus there will always be a budgeting procedure (even if minor), whether or not there are tools and managerial responsibilities.

3. It is usually the curator who runs the museum, and curators generally prefer working on scientific and artistic projects over dealing with the authorities and budget issues.

4. Of the 366 responses, 296 were analysed.

5. In terms of administrative status, control mechanisms and personnel trained in management techniques.

6. Such as "organizational culture."

7. For example, small time frames (no longer than one fiscal year – especially for temporary exhibitions), flexible division of labour, informal coordination.

APPENDIX

DETAILS OF RESEARCH

This study, which was conducted in 1996, began with a questionnaire and a series of monographs. With the assistance of the French government's museums administration, we mailed a questionnaire to 1,719 museums. Of the 366 responses received within six months, we were able to analyse 296, representing 17% of all the questionnaires mailed out – a satisfactory percentage considering that many French museums are made up of small units unconcerned with management issues.

The questionnaire elicited a number of statistics, which allowed us to:

- determine how much information each museum had
- describe the management and information system in place in each museum
- identify the needs met by these systems and the barriers facing them
- establish a typology of French museum management systems.

However, the data obtained from the questionnaire were insufficient to convey the complexity of management control systems, as they are not simply groups of tools and procedures. We therefore developed detailed monographs of eight museums. Our investigation was also guided by handbooks and other documentation provided by the museums. When embarking on this phase of our research, we were fully aware that the eight museums would not be a representative sample in statistical terms but would reflect the

various types of organizations. We conducted an intensive analysis of three museums and a more extensive analysis of the other five. The sample comprised three *small and medium-sized* museums, three *large* museums and two *very large* museums.

Our findings are as follows:

- in the three *small and medium-sized* museums, the curator was in charge of internal decision-making, management and artistic projects
- in the three *large* museums, one person was in charge of management and a user of the system (consumer) was in charge of cultural events
- in the two *very large* museums, one person was in charge of management, a user of the system was in charge of cultural events, and another user was in charge of administrative functions as well as providing a third point of view on how management information should be used and transmitted to the other actors.

In order to validate the information collected in the interviews and to more fully understand the various devices used, we also examined the documents provided by the museums.

Through a combination of analyses and research strategies, we were able to achieve a synthesis of the various management control systems and to develop charts illustrating the theoretical analyses found in the literature.

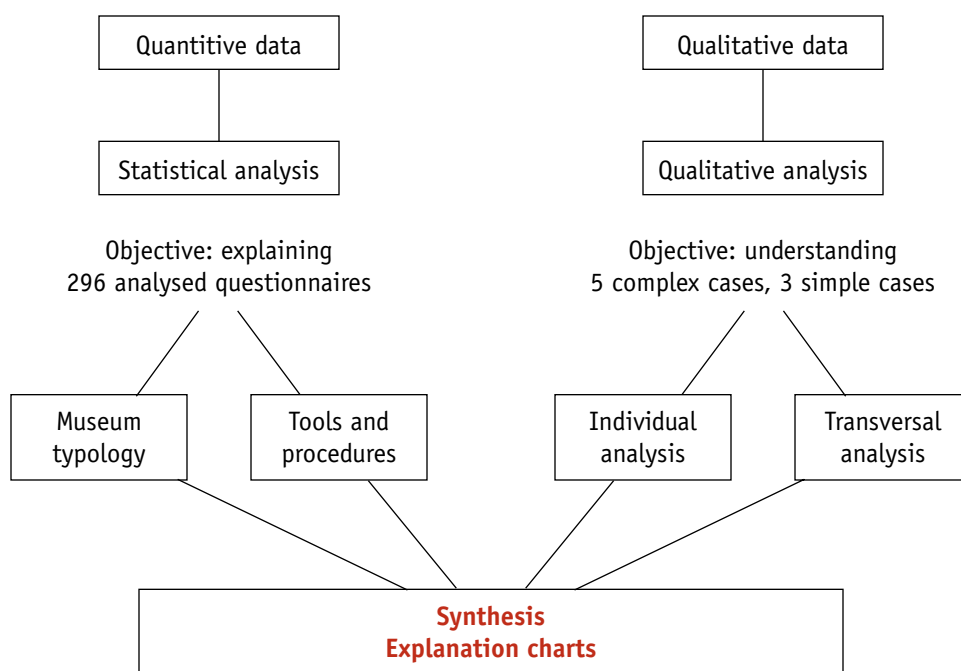
TABLE 1

DATA FROM INTERVIEWS AND DOCUMENTS

	Interviews			Documentation			
	Person in charge of management	User in charge of cultural events	User in charge of administrative functions	Budget management	Administration	Visitor studies	Strategic planning
Intensive analysis							
Museum n° 1 (small)	✓			✓	✓		
Museum n° 2 (medium-sized)	✓			✓	✓		
Museum n° 3 (medium-sized)	✓			✓	✓		✓
Extensive analysis							
Museum n° 4 (large)	✓	✓		✓	✓	✓	
Museum n° 5 (large)	✓	✓		✓	✓	✓	
Museum n° 6 (large)	✓	✓		✓	✓	✓	
Museum n° 7 (very large)	✓	✓	✓	✓	✓	✓	✓
Museum n° 8 (very large)	✓	✓	✓	✓	✓	✓	✓

FIGURE 1

SYNTHESIS OF THEORETICAL ANALYSES



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